

4/15/78
11/12/78
12/13/78

20 JUN 1956

Acting Comptroller

Chief, Technical Accounting Staff

25X1A6a

Visit to [REDACTED] Station

Document No.	02
No Change In Class.	<input type="checkbox"/>
<input type="checkbox"/> Declassified	
Class. Changed To:	TS S C
Auth.:	HR 70-2
Date:	21/09/78
By:	029

1. This station will be well staffed with finance employees under present arrangements for the assignment of two finance employees in addition to the Finance Officer. The office activity at [REDACTED] relative to finance disbursements is very light and would not of itself necessitate three finance employees; however, because of the [REDACTED]

25X1A6a

25X1A

2. The review of current finance operations and procedures disclosed that the books, records, and supporting documents are well maintained. The records maintained are somewhat different from those prescribed in [REDACTED]. Modifications have been made to facilitate the recording of the special currency acquisition transactions. Also the Finance Officer plans to provide additional columns in the station general journal to provide general ledger type control over the allotment subsidiary record.

3. There was considerable question as to the intended classification of expenses by object classes. It is recommended that the descriptions of object classes be given complete review by TAS to develop a clear statement of expense classifications for use by field personnel.

4. It is recommended based upon observations at this station that the subsidiary record prescribed for advances (Form 33-74) be revised to provide debit, credit and balance columns for indigenous currencies as the form does not include space for showing the actual number of units of indigenous currency due from advances.

5. A question was raised as to whether field stations may be authorized to adjust block rates to the nearest third (or fourth) decimal where less than 5/100ths percent variation would be debited or credited to Exchange Equalization (obj. class 17.5), or, where acquisition rates are firm, to adopt a fixed rate for continued use provided not more than 5/100ths percent is applied to Exchange Equalization. Examples below illustrate this problem.

[REDACTED] SECURITY

CONFIDENTIAL

Approved For Release 2001/08/10 : CIA-RDP78-05538A000200120016-0

SECRET

25X1A

Br 9/59



25X1A6a

6. Where very stable rates are experienced, such as in the case of [REDACTED] the [REDACTED] Station would like to adopt the fixed rate principle. I recommend that we so advise the station, unless there are compelling objections, and that appropriate coverage on this matter be made in [REDACTED] when next revised.

25X1A6a

25X1A



25X1A9a

CONFIDENTIAL

- 2 -

Approved For Release 2001/08/10 : CIA-RDP78-05538A000200120016-0

SECRET